

ID: CCA_2009100611231937

Number: **200947049**

Office:

Release Date: 11/20/2009

UILC: 6063.00-00

From:

Sent: Tuesday, October 06, 2009 11:23:29 AM

To:

Cc:

Subject: RE: Per our phone call

If the owner of the LLC general partner was also a manager of that LLC, his signature on the Form 1065 may be deemed to have been made in a representative capacity on behalf of the general partner LLC and thus comply with I.R.C. 6063. See [Pleasanton Gravel v. Commissioner](#), 85 T.C. 839 (1985) and [Three G Trading](#), T.C. Memo. 1988-131.